



MISSOURI INDIVIDUAL INCOME TAX RETURN — RESIDENTS/NONRESIDENTS
WITH OTHER STATE INCOME AND ACTIVE DUTY MILITARY — SHORT FORM

2002 FORM
MO-1040C

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED 2002 <input type="checkbox"/>	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED 2002 <input type="checkbox"/>	SPOUSE'S SOCIAL SECURITY NUMBER		03	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO.		DOR USE ONLY
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE					
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF / SPOUSE.						FOR A FASTER REFUND: E-FILE OR WEBFILE			
AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE						BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE			
100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE						NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE			
						DOR USE ONLY			
INCOME	1. Federal adjusted gross income from your 2002 federal return (See worksheet in instructions.)					1	00	00	
	2. Any state income tax refund included in your 2002 federal income					2	—	00	
	3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.					3	=	00	
	4. Total Missouri Adjusted Gross Income — Add both numbers on Line 3.					4		00	
DEDUCTIONS	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)					5	%		
	6. Mark your filing status box below. Enter the appropriate exemption amount (from box checked) on Line 6. <input checked="" type="checkbox"/> Single—\$2,100 <input type="checkbox"/> Claimed as dependent on another person's fed. return—\$0 <input type="checkbox"/> Married—\$4,200					6		00	
	7. Tax from federal return. (Do not enter amount from Form W-2(s)—NOT federal tax withheld). <input type="text"/> 00					7	+	00	
	8. Missouri standard deduction or itemized deductions. Single — \$4,700; Married Filing a Combined Return or Qualifying Widow(er) — \$7,850; If claimed as a dependent, 65, or blind, get amount from federal return. If itemizing, see back of form.					8	+	00	
	9. Number of dependents you claimed on your federal return (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =					9	+	00	
	10. Long-term care insurance deduction					10	+	00	
TAXES	11. Total Deductions — Add Lines 6 through 10.					11	=	00	
	12. Taxable Income — Subtract Line 11 from Line 4.					12		00	
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.					13		00	
	14. Use table on back to figure tax on amounts from Line 13 for you and your spouse					14		00	
	15. Resident credit (Attach Form MO-CR and other state's returns.) OR					15		00	
	16. Missouri income percentage (Attach Form MO-NRI and federal return.)					16	%	%	
PAYMENTS/REFUND	17. Balance (Resident — Subtract Line 15 from Line 14) OR (Missouri Income Percentage — Multiply Line 14 by Line 16.)					17		00	
	18. Total Taxes. Add your tax and your spouse's tax from Line 17.					18		00	
	19. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s)					19		00	
	20. Any Missouri estimated tax payments you made for 2002					20		00	
	21. Total Payments — Add Lines 19 and 20.					21		00	
	22. If Line 21 (Total Payments) is more than Line 18 (Total Taxes), enter the difference (amount of overpayment) here. (If Line 21 is less than Line 18, skip to Line 26.)					22		00	
MAIL TO	23. Amount from Line 22 that you want applied to next year's taxes.					23		00	
	24. You may donate part of your overpaid amount or contribute additional payments to any or all of the trust funds listed to the right. Enter the amount of your donation in the appropriate boxes.					24		00	
SIGNATURE	25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. REFUND					25		00	
	26. If Line 21 is less than Line 18, enter the difference here. You have an amount due. Mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. AMOUNT YOU OWE The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.					26		00	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.						DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> P <input type="checkbox"/> F <input type="checkbox"/>			
I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO						PAID PREPARER'S PHONE			
SIGNATURE		DATE		PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN			
SPOUSE'S SIGNATURE		DAYTIME TELEPHONE		PAID PREPARER'S ADDRESS AND ZIP CODE		DATE			

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the instructions.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 38	1		00
2. 2002 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2		00
3. 2002 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3		00
4. 2002 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	4		00
5. 2002 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	5		00
6. 2002 Self-employment tax — Amount from Federal Form 1040, Line 29	6		00
7. TOTAL — Add Lines 1 through 6.	7		00
8. State and local income taxes — See instructions.	8		00
9. Earnings taxes included in Line 8 — See instructions.	9		00
10. Net state income taxes. Subtract Line 9 from Line 8, or enter Line 8 from the worksheet below.	10		00
11. MISSOURI ITEMIZED DEDUCTIONS. Subtract Line 10 from Line 7. Enter here and on front of form, Line 8.	11		00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 35 is more than \$137,300 (\$68,650 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1		00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3.	5		00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7		00
8. Subtract Line 7 from Line 5. Enter here and on Line 10 above.	8		00

2002 TAX TABLE

If Missouri taxable income from Form MO-1040C, Line 13, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.state.mo.us/tax/personal/taxcalculator/

If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

Yourself

Spouse

Example

Missouri taxable income (Line 13)	\$		\$		\$ 12,000
Subtract \$9,000	— \$	9,000	— \$	9,000	— \$ 9,000
Difference	= \$		= \$		= \$ 3,000
Multiply by 6%	x	6%	x	6%	x 6%
Tax on income over \$9,000	= \$		= \$		= \$ 180
Add \$315 (tax on first \$9,000)	+ \$	315	+ \$	315	+ \$ 315
TOTAL MISSOURI TAX	= \$		= \$		= \$ 495

A separate tax must be computed for you and your spouse.

If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on front of form, Line 14.

FIGURING TAX
OVER \$9,000